(f) creating a second file in addition to a first file in which all the accounting screens completed through said steps (a) to (e) is stored;

(g) calling the second file after the first file is stored and printed out to spread and arrange the same before the first file is restarted;

(h) performing predetermined computations, based on the accounting principle, for the first file restarted in said step (g); and

(i) combining or merging the first file, for which the computations have been performed in said step (h), into the second file spread and arranged in said step (g) so that the final state of the first file will be handed down to the second file.

13. A computing method for accounting as set forth in claim 12, wherein said step (d) is executed for a fiscal period at the beginning of the fiscal period.

14. A computing method for accounting as set forth in claim 12, wherein said step (e) is executed for a fiscal period at the end of the fiscal period.

REMARKS

Claims 1 and 2 have been canceled. Claims 3-14 have been amended. Examination of the amended application respectfully is requested.

The examiner rejected claims 1-14 under 35 USC 112, second paragraph, as being indefinite for a number of reasons relating to language in claims 1 an, 6-11. Claim 12 has been rewritten in independent form to include the limitations of the base claim 1 and the

AMENDMENT

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intervening claim 2, and so as to respond to each of the reasons given for the rejection of claim 1. Claims 3-14 have been amended to depend from claim 12 and so as to respond to each of the reasons given for the rejection based on language in claims 6-11. Claims 13 and 14 have been further amended for improved clarity. The rejection accordingly should be withdrawn.

The Examiner also indicated that claim 12 would be allowable (over the prior art) if rewritten in independent form to include the limitations of the base claim 1. As stated above, claim 12 has been so rewritten.

The Examiner also rejected claims 1-11, 13 and 14 over cited prior art. However, the rejection of these claims can no longer be applicable in view of the indication of allowability of claim 12 rewritten in independent form, since the claim has been so rewritten and the claims have either been canceled or amended to depend from claim 12.

Based on the above, it is submitted that the application is in condition for allowance and such a Notice, with allowed claims 3-14, is earnestly solicited.

Respectfully submitted,

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MARKED-UP CLAIMS VERSION

3. (Amended)   A computing method for accounting a set forth in claim [1] 12, wherein N is eight.

4. (Amended)   A computing method for accounting as set forth in claim [1] 12, wherein said accounting screens include a [first] screen for entering occurrence of a flow of money.

5. (Amended)   A computing method for accounting as set forth in claim [1] 12, wherein said accounting screens include a [second] screen for entering occurrence of a flow of things.

6. (Amended)   A computing method for accounting as set forth in claim [1] 12 wherein said accounting screens include a [third] screen for display[ing the state] of merchandise management.

7. (Amended)   A computing method for accounting as set forth in claim [1] 12, wherein said accounting screens include a [fourth] screen for display[ing the state] of customer management.

8. (Amended)   A computing method for accounting as set forth in claim [1] 12, wherein said accounting screens include a [fifth] screen for displaying the amount listed by title of expense, debit and credit accounts.

9. (Amended)   A computing method for accounting as set forth in claim [1] 12, wherein said accounting screens include a [sixth] screen for displaying closing account or the settlement of accounts.

10. (Amended)   A computing method for accounting as set forth in claim [1] 12, wherein said accounting screens include a [seventh] screen for displaying a statement of accounts written in a predetermined form.

11. (Amended)   A computing method for accounting as set forth in claim [1] 12, wherein said accounting screens include a [eight] screen for display[ing the state] of business ratio analysis.

12. (Amended)   A computing method for accounting, [as set forth in claim 2, further] comprising the steps of:

(a) installing and storing spreadsheet software capable of creating accounting screens each of which is a matrix of cells including input setting cells and output displaying cells;

(b) storing functional formulas and/or operational expressions for use in determining, based on numerical values entered in the input setting cells, numerical values to be displaying in the output displaying cells;

(c) creating with the software and calling at least N different kinds of the accounting screens to develop and arrange the same on the display;

(d) for each unit of transaction at the time of conducting the transaction, entering a given numerical value in a predetermined input setting cell;

(e) performing predetermined computations, based on the entered, given numerical value, according to the functional formulas and/or operational expressions to display numerical values indicative of the computation results in predetermined output displaying cells so as to complete each of the accounting screens;

(f) [a sixth step of] creating a second file in addition to a first file in which all the accounting screens completed through said [first to fifth] steps (a) to (e) are [is] stored;

(g) [a seventh step of] calling the second file after the first file is stored and printed out to spread and arrange the same before the first file is restarted;

(h) [a eighth step of] performing predetermined computations, based on the accounting principle, for the first file restarted in said [seventh] step (g); and

(i) [a ninth step of] combining or merging the first file, for which the computations have been performed in said [eighth] step (h), into the second file spread and arranged in said [seventh] step (g) so that the final state of the first file will be handed down to the second file.

13. A computing method for accounting as set forth in claim [1] 12, wherein said [fourth] step (d) is executed for a fiscal period at [each end] the beginning of [a] the fiscal period.

14. A computing method for accounting as set forth in claim [1] 12, wherein said [fourth] step (e) is executed for a fiscal period at [each] the end of the fiscal period.